United Nations A/62/352

General Assembly

Distr.: General
21 September 2007

Original: English

Sixty-second session
Agenda item 126
Review of the efficiency of the administrative and financial functioning of the United Nations

United Nations Secretariat Consolidated Report 2006

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the *United Nations Secretariat Consolidated Report 2006* and the Secretary-General's accompanying note (A/62/164). During its review of the report, the Committee met with representatives of the Secretary-General.

2. The Advisory Committee recalls that in the context of the comprehensive management reform proposals set out in his reports "Investing in the United Nations: for a stronger organization worldwide" (A/60/692 and Corr.1 and A/60/846/Add.4), the Secretary-General proposed to produce a single, comprehensive annual report that would contain both the financial and programme information necessary for assessing the Organization's performance and management of resources. As such, it was intended to be a tool for enhancing the transparency and accountability of the Secretariat to Member States and to the public at large. In its report on those proposals, the Committee emphasized the need to define more clearly the purpose of the consolidated report and the target audience. It pointed out that an attempt to provide a single report to serve the needs of both the general public and Member States might result in a document that was too technical for the former and too general for the latter. It had recommended that the Secretary-General concentrate on developing a comprehensive financial and programme report for the General Assembly, bearing in mind that such a report should complement and not replace the report of the Secretary-General on the work of the Organization required under Article 98 of the Charter of the United Nations (A/60/870, paras. 68-69). In its resolution 60/283, the Assembly endorsed the Committee's recommendations.

3. The Advisory Committee recalls that the first *Consolidated Report* was issued for 2005 in English only and was not reviewed by the General Assembly. The *Consolidated Report 2006*, submitted in August 2007, will be published in the six official languages of the United Nations and is to be submitted for consideration by

07-51449 (E) 101007

the General Assembly. The report will not be available as a sales item and will be distributed according to the standard pattern for General Assembly documents.

4. During its consideration of the *Consolidated Report 2006*, the Advisory Committee received further information on its target audience and its role as a tool for improving transparency and accountability, as well as its authorship, the process of its preparation and production costs.

5. From the Secretary-General's foreword to the *Consolidated Report 2006*, the Advisory Committee notes that it is intended for both the general public and Member States. However, during its discussions with the representatives of the Secretary-General, the Committee was informed that, in accordance with its previous recommendation (A/60/870, para. 69), the *Consolidated Report* had been directed more towards Member States than towards the public at large. The report itself appears to be designed, formatted and presented in a manner intended for the general public, rather than as a parliamentary document for consideration by the General Assembly. Upon enquiry, the Committee was informed that the Secretariat had received only anecdotal feedback on the *Consolidated Report 2005* and had not conducted a client survey of the users or potential users of that report. In the Committee's view, there remains ambiguity about the report's intended audience, and, in its present form, it targets too many audiences, thereby limiting its usefulness.

6. The Advisory Committee questions whether such a report is really useful for the general public since it is limited to the activities of the United Nations Secretariat and does not reflect the impact of the work of other United Nation bodies and non-governmental partners, presenting only a partial picture of the achievements of the Organization as a whole. Furthermore, overall achievements and analysis of challenges in areas that do not clearly fall under one department, such as peacebuilding, conflict resolution, development, the environment, the New Partnership for Africa's Development and humanitarian assistance, are poorly covered. A key message of the United Nations in its outreach to the public — that individuals can contribute to the advancement of the goals of the United Nations — is distinctly missing. In addition, the information contained in the report is somewhat technical in nature, focused on performance, management and certain oversight issues, which may not be easily understood by people who are not familiar with the ongoing reforms and other concerns of the Secretariat and the intergovernmental bodies.

7. On the other hand, if the report is intended mainly for Member States, it appears to the Advisory Committee that the information it contains, which is synthesized yet incomplete, does not support effective decision-making. As pointed out in paragraph 2 above, the Secretary-General is also required to submit an annual report on the work of the Organization, which is used by the General Assembly to review the activities of the Organization as a whole. The Committee also points out that most of the information contained in the *Consolidated Report* can readily be found in other documents, such as the budget and performance reports, that are available to Member States. In addition, more up-to-date information is available on the websites of the various departments. As regards the Secretariat's performance, while the Committee recognizes that efforts have been made to provide fuller information on the weaknesses of each department and the challenges it faces, it does not consider that the new report effectively promotes accountability for targets

that have not been met. The Committee also points out that the timing of the delivery of the *Consolidated Report* does not make performance information and analysis available in time for the consideration of budget proposals.

8. The Advisory Committee welcomes, however, the succinct overview provided of the distribution of the regular budget and other assessed and extrabudgetary resources by strategic programme activity, as well as the summary of the Secretariat's financial performance. It notes that such synthesized, comprehensive data, consolidated in one place, are not found in other public documents. The Committee is of the view that such data could be provided to Member States in the annual report of the Secretary-General on the work of the Organization.

9. Upon enquiry, the Advisory Committee was provided with additional information on the costs of the report and the process of its production. The report is produced under the authority of the Office of the Under-Secretary-General for Management, which coordinates its preparation with the help of a consultant. The Office of the Under-Secretary-General also provides the chapter entitled "Management's discussion and analysis". Departmental focal points provide initial submissions for the section on performance, which are edited by the consultant and ultimately cleared by the respective programme managers. The contributions of the Office of Internal Oversight Services and the Board of Auditors are included without being changed.

10. Resources required for the preparation of the report include: (a) the full-time capacity of a P-5 and a P-4 in the Office of the Under-Secretary-General for Management for approximately three months; (b) the services of a consultant engaged for a four-month period to facilitate the preparation and conduct of a workshop for departmental focal points and editing of the performance section; (c) the services of the Graphic Design Unit of the Department of Public Information for the design of the report; and (d) the services of the Department for General Assembly and Conference Management to proofread, translate and print the report. Specific details on the number of months of work devoted by staff to the preparation of the report are still under review and will be reported in the context of the second performance report on the programme budget for the biennium 2006-2007.

11. Upon request, the Advisory Committee was informed that the external consultant provided a journalistic tone to the content of the report and that the Department of Public Information had not been asked to assist in its drafting. The Committee questions why a report on the activities of the United Nations Secretariat could not be prepared in-house, given the role of the Department of Public Information.

12. **In the light of the observations made above, the Advisory Committee is not convinced that the *Consolidated Report*, as currently presented, improves transparency or accountability in any significant way. The Committee recommends therefore that the publication of the *Consolidated Report* be discontinued.**